

Message Text

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PAGE 01 STATE 207662
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DRAFTED BY IO/IBC/BA:FPMCCORMICK:MIZ

APPROVED BY IO:GDALLEY

IO/IBC:RVHENNES

IO/EX:DELLER (SUBSTANCE)

IO/EX/EFM:BGIDLEY

IO/TRC:WDIAMANTI

L/UNA:AKRECKO

L/UNA:SBOND

IO/IBC/BA:WMSOUTHWORTH, JR.

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FM SECSTATE WASHDC

TO USMISSION USUN NEW YORK PRIORITY

USMISSION GENEVA PRIORITY

UNCLAS STATE 207662

E.O. 11652: N/A

TAGS: AORG, UN

SUBJECT: UN ADMINISTRATION: US POLICY ON REIMBURSEMENT
OF TAXES ON LUMP SUM PENSION PAYMENTS

REF: (A) STATE 199432, (B) GENEVA 2608 (1977)

1. FOR US MISSION GENEVA: FOLLOWING IS DRAFT OF LETTER
MENTIONED PARA 4 REFTEL A INFORMING ITU THAT US GOVERNMENT
HAS WITHDRAWN COMMITMENT RE: TAX REIMBURSEMENT ON LUMP SUM
PENSION PAYMENTS CONTAINED FRIEDLAND'S LETTER DATED JULY 18,
1977. LETTER SHOULD BE DELIVERED TO ITU AS SOON AS POS-
SIBLE AFTER RECEIPT OF THIS TELEGRAM. PLEASE ADVISE
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PAGE 02 STATE 207662

DEPARTMENT AND USUN BY TELEGRAM DATE LETTER IS DELIVERED
TO ITU. COPIES OF THE MISSION'S LETTER SHOULD BE POUCHED
TO DEPARTMENT ATTENTION IO/IBC AND USUN.

2. FOR USUN. AS SOON AS POSSIBLE AFTER RECEIVING TELE-
GRAPHIC CONFIRMATION THAT GENEVA HAS DELIVERED LETTER TO
ITU, MISSION SHOULD REPLY TO SECRETARY GENERAL WALDHEIM'S

LETTER OF JULY 27, 1978 INFORMING HIM THAT THE US GOVERNMENT ORALLY WITHDREW THE ASSURANCE CONTAINED IN FRIEDLAND'S LETTER ON JUNE 20, 1978 AND THAT THIS HAS BEEN CONFIRMED BY SUBSEQUENT LETTER. A COPY OF MISSION'S LETTER TO WALDHEIM SHOULD BE POUCHED TO DEPARTMENT.

BEGIN DRAFT LETTER

DEAR MR. BARDOUX:

I REFER TO YOUR LETTER OF MARCH 31, 1977, INQUIRING WHETHER THE US GOVERNMENT CAN REIMBURSE THE ITU FOR SUMS UTILIZED TO REIMBURSE PERSONNEL SUBJECT TO US INCOME TAX FOR TAXES LEVIED ON THE TAXABLE PORTION OF LUMP-SUM PENSION PAYMENTS.

YOU WERE INFORMED ON JULY 18, 1977, BY LETTER FROM MR. FRIEDLAND OF THIS MISSION, THAT THE UNITED STATES GOVERNMENT WOULD REIMBURSE TO THE ITU AMOUNTS UTILIZED TO REIMBURSE EMPLOYEES WHO PAY PROPER U.S INCOME TAX ON THEIR LUMP SUM PAYMENT. HOWEVER, AS A RESULT OF SUBSEQUENT ANALYSIS THE UNITED STATES DETERMINED THAT THE TAX REIMBURSEMENT AGREEMENT BETWEEN THE UNITED STATES AND THE ITU DOES NOT APPLY TO U.S INCOME TAXES ON PENSION PAYMENTS.

ON JUNE 20, 1978 YOU WERE ADVISED ORALLY THAT THE UNITED STATES HAD RECONSIDERED ITS POLICY ON TAX REIMBURSEMENTS OF U.S INCOME TAX ON LUMP SUM PAYMENTS.

UNCLASSIFIED

UNCLASSIFIED

PAGE 03 STATE 207662

THIS LETTER IS WRITTEN CONFIRMATION THAT THE UNITED STATES GOVERNMENT HAS WITHDRAWN THE ASSURANCE CONTAINED IN OUR LETTER DATED JULY 18, 1977. ACCORDINGLY THE U.S POLICY IS NOT TO REIMBURSE TO THE ITU AMOUNTS UTILIZED TO REIMBURSE EMPLOYEES WHO PAY PROPER U.S INCOME TAX ON PENSION PAYMENTS. END DRAFT LETTER. CHRISTOPHER

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